

EXHIBIT D

EXHIBIT D

**Summary of Hours Billed by Attorneys and Paraprofessionals
for the Period February 1, 2006 through May 31, 2006**

<u>Matter Description</u>	<u>Hours</u>	<u>Amount</u>
Business Operations	4.10	\$667.20
Case Administration	16.20	\$3,511.00
Claims Administration and Objections	2.10	403.20
Employee Benefits/Pensions/Labor	240.00	\$43,200.00
Fee/Employment Applications/Objections	17.00	4,121.00
Litigation	20.80	\$4,344.80
Vendor/Supplier Matters	580.60	\$144,838.90
Total:	<u>880.80</u>	<u>\$201,086.10</u>